

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*<sup>1</sup>  
Debtors.

Chapter 7

Case No. 23-10253 (KBO)  
(Jointly Administered)

Related Doc. No. 849, 865, 916, 918

**ORDER GRANTING MOTION OF GEORGE L. MILLER, CHAPTER 7 TRUSTEE,  
FOR AN ORDER AUTHORIZING FIRST DISTRIBUTION OF FUNDS TO HOLDERS  
OF ALLOWED PRIORITY CLAIMS UNDER SECTION 507(a)(4) OF THE  
BANKRUPTCY CODE AND GRANTING RELATED RELIEF**

This matter coming before the Court on the *Motion of George L. Miller, Chapter 7 Trustee, for an Order Authorizing First Distribution of Funds to Holders of Allowed Priority Claims under Section 507(a)(4) of the Bankruptcy Code and Granting Related Relief* (the “Motion”)<sup>2</sup>; adequate and sufficient notice of the Motion to the Notice Parties having been provided by the Trustee; all interested parties having been afforded an opportunity to be heard with respect to the Motion and all relief related thereto; the Court having reviewed and considered the Motion and all relief related thereto; it appearing that the Court has jurisdiction over this matter, and it further appearing that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation, and the Court being informed all filed objections to the Motion have been resolved and are withdrawn, and good and sufficient cause appearing,

---

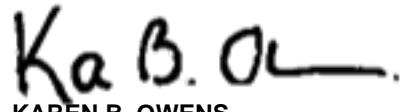
<sup>1</sup> The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23-10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

<sup>2</sup> Capitalized terms not otherwise defined in this Order shall have the meanings given in the Motion.

**IT IS HEREBY ORDERED:**

1. The Motion is granted as provided herein.
2. Pursuant to section 105(a) of the Bankruptcy Code, the Trustee is authorized but not directed to pay the Allowed Priority Distribution Amount to the holders of Allowed Section 507(a)(4) Claims as listed on Exhibit A to this Order which amounts shall not exceed the statutory maximum amount of \$15,150.
3. All claims on Exhibit A to this Order, to the extent not paid in full, shall be deemed reduced by the Allowed Priority Distribution Amount paid by the Trustee.
4. To the extent any of the Allowed Section 507(a)(4) Claims appearing on Exhibit A hereto were filed against the Estates of Akorn Holding Company LLC or Akorn Intermediate Company LLC, such claims are reclassified to correctly be filed solely against the Estate of Akorn Operating Company LLC and the Trustee is authorized to make payment of the Allowed Priority Distribution Amount from the Estate of Akorn Operating Company LLC.
5. The Trustee's right to object on any and all grounds to the balance of the claims asserted by holders of Allowed Section 507(a)(4) Claims is expressly reserved.
6. The Court retains jurisdiction to interpret and enforce the Order.

Dated: August 7th, 2024  
Wilmington, Delaware

  
KAREN B. OWENS  
UNITED STATES BANKRUPTCY JUDGE